## a.) Amendment to the Claims:

1. (Currently Amended) A process for producing an  $\alpha$ , $\alpha$ -bis(hydroxymethyl)alkanal represented by Formula (II):

$$\begin{array}{c} {\rm CH_2OH} \\ {\rm I} \\ {\rm R-C-CHO} \end{array} \qquad {\rm (II)} \\ {\rm I} \\ {\rm CH_2OH} \end{array}$$

(wherein R represents an alkyl group, a cycloalkyl group, or an aryl group) which comprises reacting an aldehyde represented by Formula (I):

$$R-CH_2-CHO$$
 (I)

(wherein R has the same meaning as defined above) with formaldehyde in the presence of a basic catalyst and a phase-transfer catalyst.

- 2. (Original) The process according to Claim 1, wherein the amount of formaldehyde used is in the range of 0.3 to 1.7 mol with respect to 1 mol of the aldehyde represented by Formula (I).
- 3. (Original) The process according to Claim 1 or 2, wherein the amount of the phase-transfer catalyst used is in the range of 0.0001 to 10 mol with respect to 1 mol of the basic catalyst.

- 4. (Currently Amended) The process according to any one of Claims 1 to 3 Claim 1 or 2, wherein the phase-transfer catalyst is an onium salt, a crown ether, or a surfactant.
- 5. (Currently Amended) The process for producing an  $\alpha,\alpha$ -bis(hydroxymethyl) alkanoic acid represented by Formula (III):

(wherein R represents an alkyl group, a cycloalkyl group, or an aryl group) which comprises reacting an aldehyde represented by Formula (I):

$$R-CH_2-CHO$$
 (I)

(wherein R has the same meaning as defined above) with formaldehyde in the presence of a basic catalyst and a phase-transfer catalyst to obtain an  $\alpha,\alpha$ -bis(hydroxymethyl)alkanal represented by Formula(II):

$$\begin{array}{c} {\rm CH_2OH} \\ {\rm I} \\ {\rm R-C-CHO} \end{array} \hspace{0.5cm} \text{(II)} \\ {\rm I} \\ {\rm CH_2OH} \end{array}$$

(wherein R has the same meaning as defined above) and oxidizing the obtained  $\alpha,\alpha$ -bis(hydroxymethyl)alkanal.

6. (Currently Amended) The process for producing according to Claim 5, wherein the amount of formaldehyde used is in the range of 0.3 to 1.7 mol with respect to 1 mol of the aldehyde represented by Formula (I).

- 7. (Currently Amended) The process for producing according to Claim 5 or 6, wherein the amount of the phase-transfer catalyst used is in the range of 0.0001 to 10 mol with respect to 1 mol of the basic catalyst.
- 8. (Currently Amended) The process for producing according to any one of Claims 5 to 7 Claim 5 or 6, wherein the phase-transfer catalyst is an onium salt, a crown ether, or a surfactant.
- 9. (New) The process according to Claim 3, wherein the phase-transfer catalyst is an onium salt, a crown ether, or a surfactant.
- 10. (New) The process for producing according Claim 7, wherein the phase-transfer catalyst is an onium salt, a crown ether, or a surfactant.